

Exhibit B

AP SERVICES, LLC
Summary of Fees and Hours by Professionals and
Description of Responsibilities of Professionals – Pacific Gas and Electric Company, et al.
For the Period July 1, 2020 through July 1, 2020

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
James A Mesterharm	Managing Director	Develop and implement financial restructuring strategies; serve as lead AP Services resource on bankruptcy and restructuring issues; serve as key interface with creditor constituencies and other principal parties in interest; assist counsel in preparing and providing support for case motions, including testimony in Bankruptcy Court; provide transactional guidance, direction, and oversight; direct AP Services team and management on restructuring workstreams; assist management and advisors in development and negotiation of Plan of Reorganization.	\$1,195	1.3	\$ 1,553.50
John Boken	Managing Director	Develop and implement financial and operational restructuring strategies; serve as lead AP Services resource and interface with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; provide operational guidance, direction, and oversight; oversee AP Services team and management in financing, liquidity management, operational improvement, diligence support, contract assessment, and other key restructuring workstreams; oversee development of business plan and long-term forecast; coordinate with counsel on support for case motions, including testimony in Bankruptcy Court; assist management and advisors in development and negotiation of Plan of Reorganization.	\$1,195	13.6	16,252.00
David R Hindman	Managing Director	Develop and implement operational restructuring and cost reduction strategies; serve as lead AP Services resource on energy procurement, contract portfolio, and counterparty management issues; lead AP Services team and management in identification and implementation of cost efficiency opportunities across all business units and support functions; assist in interface, communications, and diligence support with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; assist in development of business plan and long-term forecast, assumptions, and support.	\$1,090	9.4	10,246.00
Robb C McWilliams	Managing Director	Direct case management activities and priorities of working teams across multiple workstreams and advise on various matters including the review of invoices for the determination of pre-petition and post-petition, preparation of Monthly Operating Reports, claims analysis and reconciliation, claims settlements, assessment of contracts for assumption or rejection, analysis of restructuring term sheets, and assistance in addressing Plan of Reorganization issues and input needs.	\$1,025	7.9	8,097.50
Vance L Scott	Managing Director	Lead Strategic Sourcing strategy development across all business lines and support alignment across LOB, Business Finance, and Legal stakeholders. Lead implementation of the Strategic Sourcing plan. Lead Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services, and IT Vendors in connection with assessment of executory contracts.	\$1,025	5.9	6,047.50

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
Regina Lee	Managing Director	Lead cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay and Financial Reporting (accruals) process improvements and risk mitigation, in collaboration and coordination with the CPO, Business Finance, and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, BPOs, invoice lag, new commitments, delegation of authority, and other process improvement initiatives.	\$1,025	6.9	7,072.50
Eva Anderson	Director	Manage and facilitate development of responses to all diligence requests submitted by Official Committee advisors and ad hoc creditor advisors. Support development of presentation materials for on-site creditor advisor management meetings. Support Company's real estate team on owned and leased property issues, strategies, and alternatives.	\$950	3.7	3,515.00
John Kaplan	Director	Support cost reduction workstreams and drive implementation of Integrated Investment Planning and project execution process. Lead redesign and implementation of 2021 Main Replacement Planning and project execution process. Assess current Pole Replacement Planning and project execution processes to develop and implement a modified framework for 2021 activity. Support migration from T&E rate structure to unit rates to facilitate RFP process for 2021 activity.	\$950	7.5	7,125.00
Ken Chan	Director	Support cost reduction workstream activities. Lead overall Vegetation Management cost reduction initiatives (wildfire, wood removal, technology productivity improvement, contract negotiation, supply strategy). Co-lead Fleet Management cost reduction initiatives (outsourcing, specs rationalization, process improvement, demand management). Assist Electric Operations contracting and process improvement initiatives.	\$950	8.8	8,360.00
Virgilio E Sosa	Director	Co-lead Strategic Sourcing strategy development across all business lines, develop holistic sourcing strategies that align with POR cost reduction targets in 2020 and following years, seeking opportunities across Electric Operations, Gas Operations, Power and Nuclear Generation, and Corporate Services. Support LOB and key stakeholder engagement on alignment with Strategic Sourcing initiatives and approach. Support implementation of Strategic Sourcing plan. Support supplier reset negotiations and cost reduction validation.	\$950	9.1	8,645.00
Jason K Lynn	Director	Manage automated extraction of trade data included in HoldCo Rescission and Damage claims to facilitate damage analysis.	\$950	2.4	2,280.00
John C Labella	Director	Lead and manage team of PGE, AP Services and temporary staff resources in the review of vendor invoices for designation as pre or post-petition activity. Provide support to PGE accounting group in preparation of Monthly Operating Reports. Manage claims review teams performing reconciliations of vendor trade claims against relevant Company records, assist in resolution of variances, and support claim settlement process. Assist in development of Disclosure Statement liquidation analysis in support of Plan of Reorganization process.	\$910	8.2	7,462.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
Michael Cardinale	Director	Support efforts to improve the accuracy of month end cost accruals and resolution of associated internal audit findings . Support development and implementation of a refined and standardized cost accrual process and recommend technological improvements to further automate and increase accuracy and internal controls relating to cost accruals.	\$910	3.3	3,003.00
Denise Lorenzo	Director	Preparation and management of contract assumption and rejection schedules to be filed as exhibits to the Plan of Reorganization. Lead process of reconciliation of contract cure amounts with PGE resources. Track executed CWAs, COs, and POs through validation of savings with Sourcing Analysts and Business Finance. Work with Business Finance leads to resolve issues relating to finance validation processes, material codes, and processes for tracking actuals to budget.	\$910	9.9	9,009.00
Michelle R Repko	Director	Design and manage process for all claims resolution efforts across various Company functional teams. Manage and support comprehensive analysis of non-fire claims population to facilitate estimation for the Plan of Reorganization and financial reporting requirements. Support and manage various other case management efforts, including preparation of contract cure exhibits, cure interest calculations, and inputs for Plan of Reorganization sources and uses analysis.	\$840	11.4	9,576.00
John Galiski	Director	Assist in driving cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements and risk mitigation, in collaboration and coordination with the CPO, Business Finance, and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, BPOs, invoice lag, new commitments, delegation of authority, and other process improvement initiatives.	\$840	8.2	6,888.00
Brent Robison	Director	Lead cross-functional effort with AP Services team and Company team members in development and implementation of a process to resolve over 600 asserted 503b9 claims. Assist Company in development of organization-wide process for resolving claims and in establishing, implementing, and managing Claims Steering Committee governance processes. Assist Company in performing preliminary analysis on existing claim population. Support various other case management efforts.	\$840	7.0	5,880.00
Eric J Powell	Director	Lead effort to identify and pursue cost savings initiatives in Construction Services and Engineering, including assessment of external sourcing of labor and non-labor work and internal resource optimization. Coordinate interface and collaboration with Electric Operations.	\$840	8.7	7,308.00
Janet L Holley	Director	Perform technical assessment of potential solutions for contractor cost visibility efforts – accruals and invoicing for contractor work as completed with PG&E field manager signoff on a weekly basis.	\$840	4.6	3,864.00
Tripp Fried	Director	Support Electric Operations work planning initiatives, including work readiness and work closeout. Translation of 2020/2021 workplans into third party spend categories to support Strategic Sourcing workstream efforts. Support spend governance efforts via the Electric Operations Contract Management Oversight Committee (CMOC) and assisting in process of allocations to Electric Operations cost centers.	\$840	10.7	8,988.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
Elizabeth Kardos	Director	Assist in the preparation of retention documents, relationship disclosures reports, and monthly staffing and compensation reports.	\$710	0.3	213.00
Rod G Maclean	Senior Vice President	Provide analytical support to cost reduction workstreams, including analysis of internal labor spend for each LOB.	\$735	7.9	5,806.50
Kortney Bauer	Senior Vice President	Develop model for calculating claim adjustments resulting from anticipated contract cure payments. Provide oversight and support of process for diligence and production of third party claim settlement requests initiated by the Company. Support various other case management efforts.	\$735	10.1	7,423.50
Ricky W McGuire II	Senior Vice President	Support Strategic Sourcing strategy development and implementation for Elec Ops. Provide rapid analytical, cost, and planning support for Elec Operations categories, initiatives, and RFP strategies.	\$735	12.0	8,820.00
Michael C McCreary	Senior Vice President	Support cost reduction workstreams with specific focus on assessing Pole Replacement Planning and project execution processes. Assist in developing and implementing modified framework for 2021 planning and execution. Assist in activities and analyses to support migration from T&E rate structure to unit rates to facilitate RFP process for 2021 activity.	\$690	4.1	2,829.00
Jabbar A Ahmad	Senior Vice President	Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Provide rapid analytical, cost, and planning support for Corporate Services and Power Generation categories, initiatives, and RFP strategies.	\$690	7.6	5,244.00
Ross J. Coates	Senior Vice President	Support Strategic Sourcing strategy development and implementation for Elec Ops. Provide rapid analytical, cost, and planning support for Elec Operations categories, initiatives, and RFP strategies.	\$690	10.7	7,383.00
Jeffrey D Koch	Senior Vice President	Support the effort for Electric Operations to shift from reactive work to more proactive, planned, and optimized work in an effort to improve quality of the outcome. Catalogue ongoing initiatives to identify overlapping efforts that should be consolidated and create measures of forward planning.	\$690	7.1	4,899.00
David Purcell	Senior Vice President	Lead cash management and liquidity forecasting workstreams and assist in business plan development workstream. Maintain and refine cash forecasting model and analytical tools, track and analyze actual results, and develop liquidity reports for internal and external parties. Assist Company in five year forecast consolidation and scenario modeling.	\$645	8.1	5,224.50
Jennifer A McConnell	Senior Vice President	Support diligence response workstream with accumulation and preparation of responsive materials for stakeholder diligence requests. Coordination with Company, counsel and other constituents, tracking of response status, maintenance of response database, and development of periodic update reports. Assist in development and preparation of materials for periodic stakeholder meetings and presentations. Support development of contract cure interest calculation model.	\$645	8.2	5,289.00
Bryce Pyle	Senior Vice President	Support business plan development workstream with focus on validation of five year forecast. Assist in diligence support with internal and external stakeholders.	\$645	1.1	709.50

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
Alice L Huang	Senior Vice President	Support HoldCo Rescission and Damage claims management to facilitate damage analysis	\$645	0.6	387.00
Tracy Jones	Senior Vice President	Support HoldCo Rescission and Damage claims management to facilitate damage analysis	\$645	2.5	1,612.50
Kaitlyn A Sundt	Senior Vice President	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports.	\$510	0.7	357.00
Christopher S Atkins	Vice President	Support spend governance workstream with a focus on IT. Assist with cost reduction initiative development and implementation through data mining and analysis. Support cost reduction initiatives and workstreams relating to headcount and productivity.	\$630	9.6	6,048.00
Sid Joshi	Vice President	Support Supplier Reset Negotiations workstream for Tier 2 Gas Operations validation process. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Drive needed rapid sourcing analytics for Corporate Services sourcing activities.	\$605	12.1	7,320.50
Robert T Anderson	Vice President	Assist with efforts on financial controls from documenting proposed changes to spend governance policies to designing monitoring dashboards.	\$605	5.2	3,146.00
Jeremy P Egan	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 Electric Operations validation process. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and actions. Support implementation of the Strategic Sourcing plan. Provide rapid analytical, cost, and planning support for Electric Operations categories, initiatives, and RFP strategies.	\$605	9.0	5,445.00
Rohit Gujarathi	Vice President	Support cost reduction initiatives in Vegetation Management workstream with focus on tree trimming and pre-inspection spend. Support client with data analysis and documentation for conducting negotiations with suppliers.	\$605	9.9	5,989.50
Drew J Willis	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 Gas Operations validation process. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Provide rapid analytical, cost, and planning support for Electric Operations and priority Gas Operations categories, initiatives, and RFP strategies.	\$605	10.4	6,292.00
Ryan N Witte	Vice President	Support cost reduction workstream activities within Vegetation Management and Fleet Management. Co-lead support of fleet and aviation cost reductions initiatives (outsourcing, specs rationalization, process improvement, demand management).	\$605	4.1	2,480.50
Rob Cerff	Vice President	Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Provide rapid data analytical support and insight into work units, POs, buying decision analytics, work allocation analytics, and contract terms.	\$605	10.7	6,473.50

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE	HOURS	FEES
Tim Tian	Vice President	Support vegetation management on Routine Distribution RFP process. Manage contractor RFI information, documentation submission, and contractor selection matrix for pre-qualifying contractors for RFP. Co-lead efficiency validation effort on SB247 negotiation and pre-inspection cost optimization initiatives. Coordinate and lead development of should-cost model for EVM pre-inspection to evaluate contractor's pricing proposal and support negotiation.	\$605	10.3	6,231.50
Ross J Pieper	Vice President	Support Strategic Sourcing strategy development and implementation for Gas Ops. Provide rapid analytical, cost, and planning support for Gas Operations categories, initiatives, and RFP strategies.	\$605	6.8	4,114.00
Conor G. Danielson	Vice President	Support the build out of 'Decision Tools' for large programs to quantify key choices such as changes in schedule, methods, materials. Particular focus Elec Ops models and Corp models.	\$605	8.5	5,142.50
Sujith Murali	Vice President	Support Strategic Sourcing strategy development and implementation for Gas Ops. Provide rapid analytical, cost, and planning support for Gas Operations categories, initiatives, and RFP strategies.	\$605	8.3	5,021.50
Margarita Kucherenko	Vice President	Support claims management workstream with specific focus on development and implementation of process for analyzing requests for settlement agreements related to third party pre-petition claims. Manage database and prepare periodic reports relating to claims, contracts, reconciliation status, and pre-petition accounts payable.	\$515	14.4	7,416.00
Robell G. Wondwosen	Vice President	Support cost reduction workstreams with specific focus on PMO process. Provide ad hoc support to business plan and financial forecast development workstream. Lead effort to provide analytical bridge between financial forecast and Disclosure Statement materials. Assist in supporting stakeholder diligence on financial forecast and assumptions.	\$515	9.4	4,841.00
Michelle E Meyer	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services, and IT vendors as part of the assessment of executory contracts and change orders. Assist in validating contract cure amounts. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan.	\$515	0.7	360.50